FINANCIAL REPORT OF THE ACADIA PARISH FIRE PROTECTION DISTRICT NO. 4 OF ACADIA PARISH, LOUISIANA FOR THE YEAR ENDED SEPTEMBER 30, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ____**APR** 1 6 **2014**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners Acadia Parish Fire Protection District No. 4 of Acadia Parish, Louisiana Eunice, Louisiana

I have reviewed the accompanying component unit financial statements of the governmental activities and each major fund of the Acadia Parish Fire Protection District No. 4 of Acadia Parish, Louisiana, as of and for the year ended September 30, 2013, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Acadia Parish Fire Protection District No. 4. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

The management of Acadia Parish Fire Protection District No. 4 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with *Statements on Standards* for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards issued by the Comptroller General of the United States of America. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated March 24, 2014, on the results of my agreed-upon procedures.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

My review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison information on page 19 is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and accordingly, I do not express an opinion or provide any assurance on such supplementary information.

Michael W. Johnson

Certified Public Accountant, APC

March 24, 2014 Eunice, Louisiana

BASIC COMPONENT UNIT F	INANCIAL STATEMENTS	S

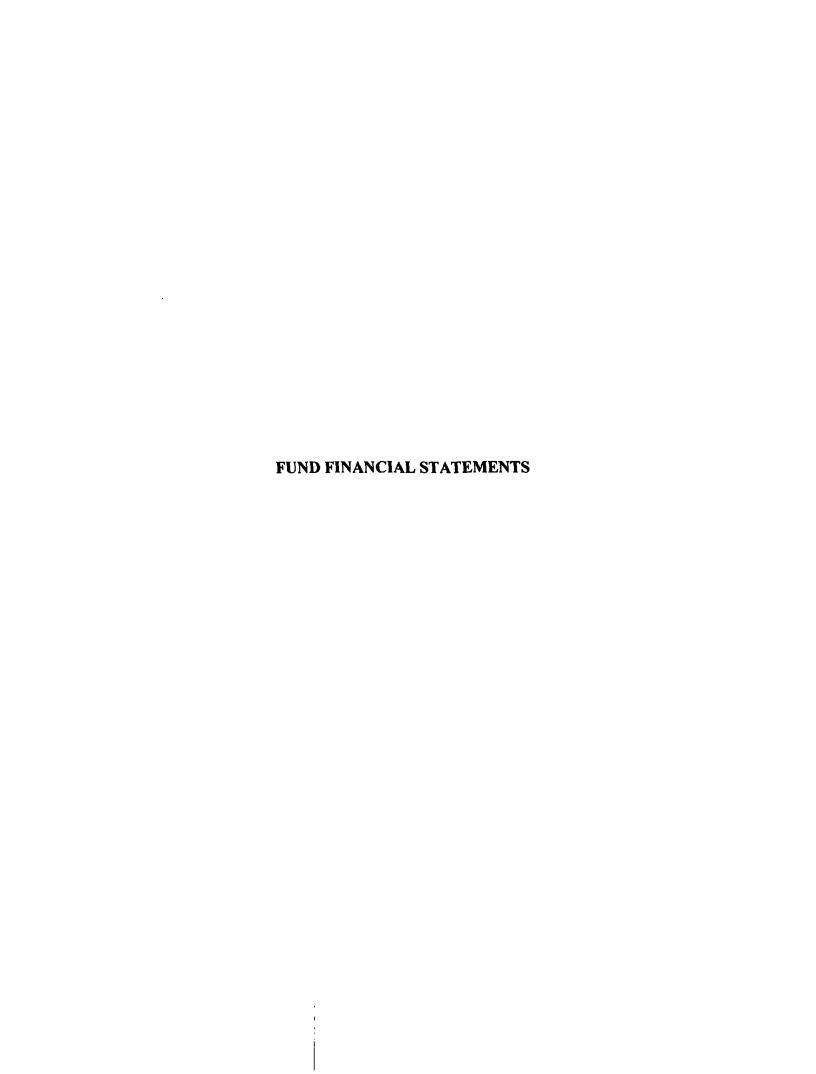
GOVERNMENT-WIDE FINANCIAL STATEMENTS

Statement of Net Position September 30, 2013

	Governmental
	Activities
ASSETS:	
Current Assets:	
Cash and Interest-Bearing Deposits	\$224,315
Ad Valorem Taxes Receivable	31,232
Total Current Assets	\$255,547
Noncurrent Assets:	
Restricted For:	
Cash and Interest Bearing Deposits	\$ 61,167
Capital Assets, Net (Note C)	<u> 171,762</u>
Total Noncurrent Assets	<u>\$232,929</u>
Total Assets	<u>\$488,476</u>
LIABILITIES AND NET POSITION:	
Current Liabilities:	
Payroli Taxes Payable	<u>\$ 375</u>
Total Current Liabilities	\$ 37 <u>5</u>
Total Liabilities	\$ 3 <u>75</u>
Net Position:	
Net Investment in Capital Assets	\$171,762
Restricted For:	· · · · · · · · · · · · · · · · · · ·
Capital Asset Acquisition	61,167
Unrestricted	255,172
Total Net Position	\$488,101
Total Liabilities and Net Position	\$488,476
	

Statement of Activities For the Year Ended September 30, 2013

	Governmental Activities
EXPENSES:	
Fire Protection:	
Operating	\$194,605
Depreciation	<u> 26,576</u>
Total Program Expenses	<u>\$221,181</u>
GENERAL REVENUES:	
Ad Valorem Taxes	\$234,837
Insurance Rebates	4,524
Interest	2,783
State Revenue Sharing	<u>15,101</u>
Total General Revenues	<u>\$257,245</u>
Increase in Net Position	\$ 36,064
NET POSITION-BEGINNING OF THE YEAR	452,037
NET POSITION-END OF THE YEAR	<u>\$488,101</u>



Balance Sheet Governmental Funds September 30, 2013

ASSETS:	
Cash and Interest-Bearing Deposits	\$285,482
Ad Valorem Taxes Receivable	31,232
Total Assets	<u>\$316,714</u>
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Payroll Taxes Payable	<u>\$375</u>
Total Liabilities	\$ 375
Fund Balance:	
Restricted for:	
Capital Asset Acquisition	<u>\$ 61,167</u>
Operations of Fire District	255,172
Total Fund Balance	\$316,339
Total Liabilities and Fund Balance	\$316.714

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position September 30, 2013

Governmental Funds Fund Balances at September 30, 2013

\$316,339

Total net assets reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

<u>171,762</u>

Net assets of governmental activities

\$488,101

Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Funds For the Year Ended September 30, 2013

REVENUES:	
Ad Valorem Taxes	\$234,837
Insurance Rebates	4,524
Interest	2,783
State Revenue Sharing	<u> 15,101</u>
Total Revenues	<u>\$257,245</u>
EXPENDITURES:	
Current Operating	\$194,605
Capital Outlay	24,091
Total Expenditures	<u>\$218,696</u>
Net Change in Fund Balance	\$ 38,549
FUND BALANCE-BEGINNING OF THE YEAR	277,790
FUND BALANCE-END OF THE YEAR	<u>\$316,339</u>

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds to the Statement of Activities For the Year Ended September 30, 2013

Net change in fund balances-total governmental funds

\$ 38,549

The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$26,576) exceeded capital outlay (\$24,091) in the current year.

(2,485)

Change in net assets of governmental activities

\$ 36,064

NOTES TO THE FINANCIAL	STATEMENTS	

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 4 OF ACADIA PARISH, LOUISIANA NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Acadia Parish Fire Protection District No. 4 of Acadia Parish was created by the Acadia Parish Police Jury, as authorized by Louisiana Revised Statutes 38:1751-1802. The ordinance creating this district was dated February 14, 1989. The Acadia Parish Fire Protection District No. 4 of Acadia Parish is governed by a five-member board of directors. The district was created for the purpose of acquiring buildings, machinery, and equipment, including both real and personal property to be used in providing fire protection to the property in the district.

The District's financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard – setting body for establishing governmental accounting standards. The most significant of the District's policies are discussed below.

1. Reporting Entity

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments. Certain of the significant changes in the statement include the following:

- For the first time the financial statements include:
 - A Managements Discussion and Analysis (MD&A) section providing an analysis of an entity's overall financial position and results of operations.
 - Financial statements prepared using full accrual accounting for all of an entity's activities, including infrastructure (roads, bridges, etc.).
- A change in the fund financial statements to focus on the major funds.

The District has implemented the general provisions of GASB Statement No. 34 except for Management's Discussion and Analysis. The changes made by GASB Statement No. 34 are reflected in the accompanying financial statements (including the notes to the financial statements).

In June 2011, the Governmental Accounting Standards Board (GASB) approved Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position." The statement changes how governments will organize their statements of financial position. Under this standard, financial statements will include deferred outflows of resources and deferred inflows of resources, in addition to assets and liabilities, and will report net position instead of net assets. The provisions of this statement are effective for periods beginning after December 15, 2011. The District adopted GASB Statement 63 for the year ending September 30, 2013.

GASB Codification Section 2100 established criteria for determining the governmental reporting entity and component units that should be included with the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

- 1. Appointment of governing board
- 2. Designation of management
- 3. Ability to significantly influence operations
- 4. Accountability for fiscal matters
- 5. Scope of public service

Because the Acadia Parish Police Jury appoints the governing board and controls the scope of public service, the district was determined to be a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with the oversight responsibility.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

2. Basis of Presentation

<u>Government – Wide Financial Statements:</u>

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. These statements present governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses.

The funds of the district are described below:

- Governmental Funds-used to account for the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. All funds of the District are classified as governmental funds.
 - o General Fund-used to account for all financial resources except those legally or administratively required to be accounted for in other funds. It is the primary operating fund of the District.

3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus:

In the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund Balance is classified as net position.

In the fund financial statements, all governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. For this purpose, the District considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting:

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the related liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within thirty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

4. Assets, Liabilities, and Equity

Cash and Interest-Bearing Deposits:

Cash and interest-bearing deposits includes all demand, savings accounts, and certificates of deposits of the District.

Receivables:

In the government-wide statements, receivables include all revenues earned at year-end and not yet received. In the fund financial statements, receivables include accrual for revenues which are measurable and available. Major receivable balances for the District's governmental activities reported in both the government-wide and the fund financial statements include ad valorem taxes.

Fixed Assets:

The accounting treatment of property, plant, and equipment (fixed assets) depends on whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. Estimated historical cost of \$274,228 was used to value the assets acquired prior to October 1, 2002.

The Commission maintains a threshold level of \$1,000 or more for capitalizing fixed assets.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The range of estimated useful lives by type of asset is as follows:

Equipment	10 years
Improvements	20 years
Buildings	40 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Restricted Assets:

Restricted assets include cash and interest-bearing deposits of the general fund that are set aside for the following purpose:

1.	Capital Asset Acquisition	<u>\$61,167</u>
	Total Restricted Assets	<u>\$61,167</u>

Equity Classifications:

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Net investment in capital assets Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position—Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position—Consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable, restricted, committed, assigned, or unassigned. The following classifications describe the relative strength of the spending constraints placed on the purpose for which resources can be used:

- Nonspendable fund balance amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

- Committed fund balance amounts constrained to specific purposes by a
 government itself, using its highest level of decision-making authority; to be
 reported as committed, amounts cannot be used for any other purpose unless the
 government takes the same highest level of action to remove or change the
 constraint;
- Assigned fund balance amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance amounts that are available for any purpose; positive amounts are reported only in the general fund.

5. Revenues, Expenditures, and Expenses

Ad Valorem Taxes:

Ad Valorem Taxes are levied by the Acadia Parish Tax Assessor in September or October and are actually billed to the taxpayers in November. Taxes are due by December 31 of that year and are normally collected in December of the current year and in January and February of the following year. Billed taxes attach as an enforceable lien on property and become delinquent on January 1 of each year following the year the taxes are levied.

The Acadia Parish Sheriff's Department bills and collects property taxes using the assessed values determined by the parish assessor. The Acadia Parish Tax Collector sends the district's share of the property taxes collected directly to the district's board of commissioners.

Revenues from ad valorem taxes are budgeted in the year levied.

Operating Revenues and Expenses:

Operating revenues and expenses for governmental funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses:

In the government-wide financial statements, expenses are classified by function for governmental activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – By Character: Current

Debt Service Capital Outlay

In the fund financial statements, governmental funds report expenditures of financial resources.

6. Budget and Budgetary Accounting

The District adopts a budget annually. The budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) and is adopted by the board of commissioners in an open meeting prior to the commencement of the year for which the budget is being adopted.

When actual revenues are failing to meet budgeted amounts by five percent or more and/or actual expenditures are exceeding budgeted amounts by five percent or more, the board of commissioners adopts an amended budget in an open meeting before year-end.

All appropriations lapse at year end.

7. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B – AD VALOREM TAXES

For the twelve months ended September 30, 2013, the 2012 tax rolls of 9.07 mills were levied on property with assessed valuations totaling \$25,891,542 and were dedicated as follows:

Maintenance 8.07 mills
Bond 1.00 mills
Total 9.07 mills

Total taxes levied were \$234,836.72

NOTE C - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2013, was as follows:

	Balance 10/1/12	Additions	Retirements	Balance 9/30/13
_	10/1/12	Additions	Remements	9/30/13
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 18,302	\$	\$	\$ 18,302
Capital assets being depreciated:				
Machinery and equipment	495,530	18,600		514,130
Buildings	78,788	5,491		<u>84,279</u>
Total capital assets:	\$592,620	\$ 24,091	\$ 0	\$616,711
Less accumulated depreciation:				
Machinery and Equipment	\$396,288	\$ 24,548	\$	\$420,836
Buildings	22,085	2,028		24,113
Total accumulated depreciation	\$418,373	\$ 26,576	<u>\$</u> 0	\$444,949
Governmental activities capital assets, net	<u>\$174,247</u>	<u>\$ (2,485)</u>	<u>\$0</u>	<u>\$171,762</u>

Depreciation expense was charged to functions as follows:

Governmental activities:

Fire Protection	<u>\$26,576</u>
Total governmental activities depreciation expense	<u>\$26,576</u>

NOTE D-LITIGATION

Management has asserted that any claims and potential claims against Acadia Parish Fire Protection District No. 4 not covered by insurance would not materially affect the financial statements of Acadia Parish Fire Protection District No. 4.

NOTE E-SCHEDULE OF COMMISSIONERS' COMPENSATION

A schedule of compensation paid to the Board of Commissioners for the fiscal year ended September 30, 2013 is as follows:

<u>Name</u>	Office Held	<u>Term</u>	Compensation
Roger Pedigo	President	January 2016	\$1,200
John Ruppert	Secretary/Treasurer	January 2015	1,200
Stephen Miller	Commissioner	January 2015	1,100
John Kurta	Commissioner	January 2015	1,100
Thomas K. Frey	Commissioner	January 2016	800
Tota	1		<u>\$5,400</u>

NOTE F-LOCAL SERVICE AGREEMENT

A local service agreement between the Acadia Parish Fire Protection District No. 4 and the City of Eunice authorizes the transfer of 5 1/2 mills out of 8 mills to the City of Eunice to assist in providing fire protection to residents located in the area of the Acadia Parish Fire Protection District No. 4.

NOTE G-LACK OF STAFF EXPERTISE IN FINANCIAL ACCOUNTING AND REPORTING

The District's staff responsible for the accounting and reporting function lacks the skills and knowledge to apply generally accepted accounting principles in preparing the District's financial statements, including notes.

NOTE H-SUBSEQUENT EVENT REVIEW

The District has evaluated subsequent events through March 24, 2014, the date through which the financial statements were available to be issued.

NOTE I-BOND MILLAGE LEVIED AFTER RETIREMENT OF BONDS

The District levied and collected the 1.00 mill tax dedicated to bond payments in the fiscal year after the bond was retired. The amount of taxes levied in excess for the fiscal year ended September 30, 2013 was \$25,891.59.

OTHER REQUIRE	D SUPPLEMENTA	RY INFORMATIO	N

Budgetary Comparison Schedule General Fund For the Year Ended September 30, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive / (Negative)
REVENUES:				
Ad Valorem Taxes	\$215,000	\$240,000	\$234,837	\$ (5,163)
Insurance Rebates	4,000	5,000	4,524	(476)
Interest	100	100	2,783	2,683
State Revenue Sharing	15,000	<u>16,000</u>	<u> 15,101</u>	(899)
Total Revenues	\$234,100	\$261,100	\$257,245	\$ (3,855)
EXPENDITURES:				
Current Operating	\$151,830	\$189,280	\$194,605	\$ (5,325)
Capital Outlay	4,400	28,000	24,091	3,909
Debt Service	<u> 18,400</u>	<u> 1,100</u>	0	1,100
Total Expenditures	<u>\$174,630</u>	<u>\$218,380</u>	<u>\$218,696</u>	\$ (316)
Net Change in Fund Balance	\$ 59,470	\$ 42,720	\$ 38,549	\$ (4,171)
FUND BALANCE-BEGINNING OF				
THE YEAR	230,791	<u>277,790</u>	<u>277,790</u>	0
FUND BALANCE-END OF THE				
YEAR	<u>\$290,261</u>	\$320,510	<u>\$316,339</u>	\$ (4,171)

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Louisiana Certified Public Accountants

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners Acadia Parish Fire Protection District No. 4 of Acadia Parish, Louisiana Eunice, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Acadia Parish Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Acadia Parish Fire Protection District No. 4's compliance with certain laws and regulations during the year ended September 30, 2013, included in the accompanying *Louisiana Attestation Questionnaire*. Management of Acadia Fire Protection District No. 4 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (state procurement code), whichever is applicable.

No expenditures were made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$150,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon Procedure 3 were also included on the listing obtained from management in agreed-upon Procedure 2 as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon Procedure 3 appeared on the list provided by management in agreed-upon Procedure 2.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with copies of the original and amended budgets.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on September 7, 2012, and the adoption of the amended budget to the minutes of a meeting held on September 4, 2013.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceeded budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more. Actual expenditures did not exceed budgeted amounts by 5% or more.

Accounting and Reporting

- 8. Randomly select 6 disbursements made during the period under examination and;
 - (a) Trace payments to supporting documentation as to proper amount and payee,

I examined supporting documentation for each of the six selected disbursements. I found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Each of the six disbursements were traced to the district's minute book where they were approved by the full commission.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law).

Acadia Parish Fire Protection District No. 4 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

My prior year report, dated January 21, 2013 did not include any comments or unresolved matters, other than those noted on the Schedule of Prior Year Findings and the Schedule of Current Year Findings and Management's Responses and Planned Corrective Action.

I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Acadia Parish Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Michael W. Johnson

Certified Public Accountant

March 24, 2014 Eunice, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Government)

3/1 (I+ (Date Transmitted)	
Michael W. Johnson, CPA, APC	
P.O. 180x 1589	
Eunice, LA 70535	Auditors)
In connection with your review of our financial statements as of [date] and for required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Gov make the following representations to you. We accept full responsibility for following laws and regulations and the internal controls over compliance with We have evaluated our compliance with the following laws and regulations representations.	or the year then ended, and as vernmental Audit Guide, we our compliance with the th such laws and regulations. prior to making these
These representations are based on the information available to us as of (completion/representations).	date of
Public Bid Law	
It is true that we have complied with the public bid law, R.S. Title 38:2211-2	
the regulations of the Division of Administration and the State Purchasing C	Yes [] No []
Code of Ethics for Public Officials and Public Employees	
It is true that no employees or officials have accepted anything of value, who loan, or promise, from anyone that would constitute a violation of R.S. 42:13	101-1124.
	Yes [No []
It is true that no member of the immediate family of any member of the governmental entity, has been employed by the government under circumstances that would constitute a violation of R.S. 42:1119.	
under circumstances that would constitute a violation of N.S. 42. [] 15.	Yes [No []
Budgeting	
We have complied with the state budgeting requirements of the Local Gove 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342,	
Accounting and Reporting	les [N] MO []
All non-exempt governmental records are available as a public record and it three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.	•
3.00 years, as required by 11.0. 44. 1, 44.11, 41.01, and 44.00.	Yes [No []
We have filed our annual financial statements in accordance with R.S. 24:5	
applicable.	Yes [] No []
We have had our financial statements reviewed in accordance with R.S. 24:	513.
	Yes [V] No []
Meetings	
We have complied with the provisions of the Open Meetings Law, provided	in R.S. 42:11 through 42:28. Yes [No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements.

without the approval of the State Bond Commission, as provided by Article VII, Section 8 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S	
1410.65. Yes [<i>V</i>	No[]
Advances and Bonuses	

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report

Maloumit	Secretary	3/7/14	Date
the day was	Treasurer	3/7/14	_ Date
Dendage	President	317/14	_ _Date

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 4 Schedule of Prior Year Findings For the Year Ended September 30, 2013

2012-1. Inadequate Segregation of Duties

Finding:

The segregation of duties is inadequate to provide effective

internal control.

Cause:

The condition is due to economic and space limitations.

Recommendation:

No action is recommended.

Corrective Action Taken:

No. See Finding No. 2013-1.

Planned Corrective Action: None.

2012-2. Reporting Deficiency

Finding:

The District's staff responsible for the accounting and

reporting function lacks the skills and knowledge necessary

to apply generally accepted accounting principles in

preparing the District's financial statements.

Cause:

The District's personnel lacks training in implementation of

generally accepted accounting principles.

Recommendation:

The District should hire a CPA to prepare the financial

statements; however, the District's personnel should review and take responsibility for the financial statements and any

adjusting journal entries.

Corrective Action Taken:

Partial. See Finding No. 2013-2.

Planned Corrective Action: The District will continue to hire a CPA to prepare the financial statements, including notes. However, the

District's personnel will review and take responsibility for the financial statements, notes, and any adjusting journal

entries.

Schedule of Prior Year Findings For the Year Ended September 30, 2013 (continued)

2012-3. Violation of Louisiana Local Government Budget Act

Finding: The District's did not adopt the original budget for the year

ended September 30, 2012 by resolution in an open

meeting.

Cause: Management overlooked this requirement.

Recommendation: The District should adopt the budget by resolution in an

open meeting.

Corrective Action Taken: Yes.

Planned Corrective Action: None.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 4 Schedule of Current Year Findings and Management's Responses and Planned Corrective Action For the Year Ended September 30, 2013

2013-1. Inadequate Segregation of Duties

Finding: The segregation of duties is inadequate to provide effective

internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action is recommended.

Response: Management concurs.

Planned Corrective Action: None.

2013-2. Reporting Deficiency

Finding: The District's staff responsible for the accounting and

reporting function lacks the skills and knowledge necessary

to apply generally accepted accounting principles in

preparing the District's financial statements.

Cause: The District's personnel lacks training in implementation of

generally accepted accounting principles.

Recommendation: The District should hire a CPA to prepare the financial

statements; however, the District's personnel should review and take responsibility for the financial statements and any

adjusting journal entries.

Response: Management concurs.

Planned Corrective Action: The CPA will prepare the financial statements; however,

the District's personnel will review and take responsibility

for the financial statements and any adjusting journal

entries.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 4 Schedule of Current Year Findings and Management's Responses and Planned Corrective Action For the Year Ended September 30, 2013 (continued)

2012-3. Bond Millage Levied After Bond Retirement

Finding: The District levied a 1.00 mill ad valorem tax dedicated to

bond payments after the bond was retired.

Cause: Management overlooked this restriction.

Recommendation: The District should review their ad valorem tax

requirements before levying taxes each year.

Response: Management concurs.

Planned Corrective Action: Management will ensure that the District's ad valorem tax

requirements are reviewed each year before taxes are

levied.